

House Bill 806 (AS PASSED HOUSE AND SENATE)

By: Representative Mathis of the 149<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act restating and reenacting a certain homestead exemption from ad valorem  
2 taxes levied for county and school purposes and a certain homestead exemption from ad  
3 valorem taxes levied for county purposes in Twiggs County, approved March 20, 1990 (Ga.  
4 L. 1990, p. 3935), as amended, particularly by an Act approved May 5, 2006 (Ga. L. 2006,  
5 p. 4359), so as to increase the amount of the income cap on the exemption granted to certain  
6 residents 62 years of age or older; to provide for compliance with constitutional  
7 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory  
8 execution of election, and judicial remedies regarding failure to comply; to provide for  
9 related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act restating and reenacting a certain homestead exemption from ad valorem taxes levied  
13 for county and school purposes and a certain homestead exemption from ad valorem taxes  
14 levied for county purposes in Twiggs County, approved March 20, 1990 (Ga. L. 1990, p.  
15 3935), as amended, particularly by an Act approved May 5, 2006 (Ga. L. 2006, p. 4359), is  
16 amended by revising Section 5 as follows:

H. B. 806

17 "SECTION 5.

18 Each resident of Twiggs County who is 62 years of age or older is granted an exemption  
19 from Twiggs County ad valorem taxation for county purposes in the amount of \$25,000.00  
20 on a homestead owned and occupied by the resident as a residence if the resident's net  
21 income, together with the net income of the resident's spouse who also occupies and resides  
22 at such homestead, as net income is defined by Georgia law, from all sources except as  
23 hereinafter provided, does not exceed \$30,000.00 for the immediately preceding taxable  
24 year for income tax purposes. For the purposes of this section, net income shall not include  
25 income received as retirement, survivor, or disability benefits under the federal Social  
26 Security Act or under any other public or private retirement, disability, or pension system,  
27 except such income which is in excess of the maximum amount authorized to be paid to  
28 an individual under the federal Social Security Act; and income from such sources in  
29 excess of such maximum amount shall be included as net income for the purposes of this  
30 section."

31 **SECTION 2.**

32 In accordance with the requirements of Article VII, Section II of the Constitution of the State  
33 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority  
34 vote in both the Senate and the House of Representatives.

35 **SECTION 3.**

36 The election superintendent of Twiggs County shall call and conduct an election as provided  
37 in this section for the purpose of submitting this Act to the electors of Twiggs County for  
38 approval or rejection. The election superintendent shall conduct that election on the date of  
39 the general primary in 2024 and shall issue the call and conduct such election as provided by  
40 general law. The election superintendent shall cause the date and purpose of the election to

41 be published once a week for two weeks immediately preceding the date thereof in the  
42 official organ of Twiggs County. The ballot shall have written or printed thereon the words:

43 "( ) YES Shall the Act be approved that increases the income cap from \$15,000.00  
44 ( ) NO to \$30,000.00 on the exemption from Twiggs County ad valorem taxes for  
45 county purposes granted to certain residents age 62 years of age or older?"

46 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
47 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
48 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
49 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
50 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
51 be automatically repealed on the first day of January immediately following that election  
52 date. The expense of such election shall be borne by Twiggs County. It shall be the election  
53 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
54 of this section shall be mandatory upon the election superintendent and are not intended as  
55 directory. If the election superintendent fails or refuses to comply with this section, any  
56 elector of Twiggs County may apply for a writ of mandamus to compel the election  
57 superintendent to perform his or her duties under this section. If the court finds that the  
58 election superintendent has not complied with this section, the court shall fashion appropriate  
59 relief requiring the election superintendent to call and conduct such election on the date  
60 required by this section or on the next date authorized for special elections provided for in  
61 Code Section 21-2-540 of the O.C.G.A.

62 **SECTION 4.**

63 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
64 its approval by the Governor or upon its becoming law without such approval.

65

**SECTION 5.**

66 All laws and parts of laws in conflict with this Act are repealed.